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Commissioner (Acting)

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## MEMORANDUM

2008-4

TO: ALL COUNTY LICENSE PLATE ISSUING OFFICIALS

FROM: Billy R. Phillips, Supervisor  
Motor Vehicle Division 

SUBJECT: FHVUT-Form 2290 Update

The American Association of Motor Vehicle Administrators (AAMVA) recently distributed a Motor Carrier Services Update to this office with information regarding the watermark on the electronically filed Form 2290. Upon completing and printing the form, some taxpayers make a copy of the form as proof of payment of FHVUT to present to the licensing official. As a result, the "IRS e-file" watermark does not show up on the copy. To resolve this issue, the IRS has stated that taxpayers should only submit the printed Form 2290 containing the "IRS e-file" watermark as proof of payment and not a copy. For your convenience, a copy of page 3 from the Motor Carrier Services Update is attached.

If you should have any questions regarding this matter, please contact the Vehicle Services Section at (334) 242-9006.

Attachment

## New HVUT Form 2290 Schedule One Formats

There have been a few problems with the acceptance of the Form 2290 Schedule One issued to motor carriers who have filed their HVUT electronically. The IRS has asked for AAMVA's help to spread the word and ensure that all registration agencies are aware of the changes to the Form 2290 Schedule One. Below are samples of the new formats of the Schedule One for your information. Should you have any question, please let us know or contact your local IRS office for assistance.

Electronically Filed Form 2290  
Schedule 1- Watermark Sample

[illegible]

The example Form 2290 Schedule One to the left is an example of the receipted Schedule One that is returned to any taxpayer that files their HVUT electronically.

- This form **will not** be rubber stamped as in the past as it is created electronically and sent to the taxpayer electronically in a PDF format.
- The taxpayer is to print this form and submit as proof of payment of the HVUT at the time of registration.
- One issue that has been discovered is that if the taxpayer copies the form, the "IRS e-file" watermark does not show up. To eliminate this problem the taxpayer should submit a printed form and not a photo copy of the form.

Paper Filed Form 2290  
Schedule 1- (Stamped)

[illegible]

The example to the left is an example of the new Form 2290 Schedule One that is used by those taxpayers filing their HVUT on paper.

- The form has been changed to a block style format having a block for each character of the taxpayer identification number and the vehicle identification number (VIN).
- These forms will be scanned into the HVUT data store to help create the HVUT database that will allow for electronic verification.
- This form will continued to be rubber stamped received by the IRS and the receipted copy returned to the taxpayer for use as proof of payment at the time of registration.